

ORDINANCE NO. 50-2008

**ORDINANCE AMENDING CHAPTER 16 OF THE MONTGOMERY CITY CODE
DIVISION 2 RELATING TO SALES TAX BY ADOPTING SECTION 16-183, LEVYING A
SALES TAX IN THE POLICE JURISDICTION**

**BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MONTGOMERY,
ALABAMA, that Chapter 16 of the Montgomery City Code, Division 2 relating to sales tax, is
hereby amended by adding Section 16-183 to read as follows:**

Section 16-183. Levy of Tax in Police Jurisdiction.

**Upon every person engaged in the doing of any act, or who shall do any act, or
continuing in the doing of any act, or, engaged in the operation of any business,
or who shall engage in the operation of, any business, within the police
jurisdiction of the city but beyond the corporate limits of the city, for which or
upon which a privilege or license tax is in this article levied or required within
the corporate limits of the city, there is hereby levied, in addition to all other
taxes of every kind now imposed by law or by municipal ordinance, to be
collected as herein provided for the privilege or license taxes herein levied within
the corporate limits of the city, a privilege or license tax equal to one-half (1/2) of
that provided, levied or required in this article for the doing of such act, or the
engaging or continuing therein, or the engaging or continuing in the operation of
such business within the corporate limits of the city. Provided further, that
except for the amount of the privilege or license tax herein levied within the
police jurisdiction of the city but without the corporate limits thereof, all the
provisions of this article extend and apply to all the area within the police
jurisdiction of the city.**

ADOPTED this the 16th day of September, 2008.

**VETOED: /S/ 9/19/08
BOBBY N. BRIGHT, MAYOR**

**10-07-08 -Council over-ruled Mayor's veto
and adhered to ordinance.**

**/S/
Brenda Gale Blalock**

**ATTEST:
/S/
BRENDA GALE BLALOCK, CITY CLERK**